

**SEP 15 2006**

**NOT FOR PUBLICATION**

**UNITED STATES COURT OF APPEALS**

**CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS**

**FOR THE NINTH CIRCUIT**

WAYNE PARKS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 05-70783

Tax Ct. No. 6715-04S

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted September 11, 2006\*\*

Before: PREGERSON, T.G. NELSON, and GRABER, Circuit Judges.

Wayne Parks appeals pro se from the Tax Court's dismissal of his "small tax" action. We dismiss for lack of jurisdiction.

Under I.R.C. § 7463(b), a decision entered in a "small tax" case "shall not be reviewed in any other court." *Cole v. Comm'r*, 958 F.2d 288, 289 (9th Cir.

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\* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

\*\* The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

1992); *see also* 26 U.S.C. § 7481(b). Because Parks’ case involved a disputed amount of less than \$50,000 and he consented to its designation as a “small tax” case, we dismiss Parks’ appeal from the Tax Court’s decision. *See* 26 U.S.C. § 7463(a); *Cole*, 958 F.2d at 289-90.

**DISMISSED.**